

# ABSTRACT

A semiconductor device comprises a SOI substrate formed of a semiconductor substrate, an insulation layer provided above the semiconductor substrate, and a SOI layer provided above the insulation layer. An impurity layer is provided in the semiconductor substrate. The impurity layer is electrically connected to a wiring layer provided above the SOI layer. The impurity layer can function as either a wiring layer or a resistance layer. This semiconductor device makes it possible to utilize the region above the semiconductor layer efficiently.